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## FINANCE DEPARTMENT NOTIFICATION

The 11th February, 2005

**S.R.O. No. 90/2005-** Whereas the draft of certain rules further to amend the Central Sales Tax (Orissa) Rules, 1957 was published in the extraordinary issue No.1572 of the Orissa Gazette, dated the 19<sup>th</sup> November, 2004, in the notification of the Government of Orissa in the Finance Department No.49336-CTA-53/2004-F., dated the 18<sup>th</sup> November, 2004, as S.R.O. No.529/2004 inviting objections and suggestions from all persons likely to be affected thereby till the expiry of a period of fifteen days from the date of publication of the said notification in the Orissa Gazette;

And whereas no objection or suggestion has been received by the State Government in respect of the said draft during the said stipulated period ;

Now, therefore, in exercise of the powers conferred by sub-sections (3), (4) and (5) of section 13 of the Central Sales Tax Act, 1956 (74 of 1956), the State Government do hereby make the following rules further to amend the Central Sales Tax (Orissa) Rules, 1957, namely:-

1. (1) These rules may be called the Central Sales Tax (Orissa) (Amendment) Rules, 2005.  
(2) They shall come into force on the date of their publication in the Orissa Gazette.
2. In the Central Sales Tax (Orissa) Rules, 1957, (hereinafter referred to as the said rules), in sub-rule (1) of rule 7, for the words "one calendar month", the words "twenty-one days" shall be substituted.
3. In the said rules, in rule 8, -
  - (i) in sub-rule (1), for the words and commas "except that for the month of February, within a fortnight of the due date as provided in rule 7 and the return for the month of February, on or before the due date", the words and figure "within the due date as provided in rule 7" shall be substituted; and
  - (ii) for the proviso to sub-rule (2), the following proviso shall be substituted, namely :-

"Provided that the penalty shall be equal to one tenth per centum of the tax due or rupees ten for every day after the due date during which the dealer fails to submit the required return, whichever is higher."
4. In the said rules, for Form II, the following Form shall be substituted, namely :-

**"FORM II  
Notice**

(See rule 8(1))

To

..... Dealer  
.....  
.....

Registration Certificate No. ....

Whereas it appears to me that you, a registered dealer, have failed without reasonable cause to furnish a return as required by rule 7 of the Central Sales Tax (Orissa) Rules, 1957, for the quarter/month ending .... within the due date.

You are hereby directed to show cause before me in writing on or before .... why I should not levy on you a penalty equal to one tenth per centum of the tax due, or ten rupees for every day after the due date during which you have failed to submit the aforesaid return.

Official Seal

Place \_\_\_\_\_  
Date \_\_\_\_\_

Signature  
Designation."

[No.6768 - CTA - 53/2004 - F.]

By order of the Governor

**P.K.BISWAL**  
Under Secretary to Government